

Section 246, act Aug. 29, 1935, ch. 813, §6, 49 Stat. 975, related to refunds and deficiencies.

Section 247, act Aug. 29, 1935, ch. 813, §7, 49 Stat. 975, related to income tax on employees' representatives.

Section 248, act Aug. 29, 1935, ch. 813, §8, 49 Stat. 976, related to collection and payment of taxes.

Section 249, act Aug. 29, 1935, ch. 813, §9, 49 Stat. 976, related to court jurisdiction.

Section 250, act Aug. 29, 1935, ch. 813, §10, 49 Stat. 976, related to penalties under this subchapter.

Section 251, act Aug. 29, 1935, ch. 813, §11, 49 Stat. 976, related to meaning of "employment".

Section 252, acts Aug. 29, 1935, ch. 813, §12, 49 Stat. 976; Feb. 27, 1937, ch. 19, 50 Stat. 23, related to termination of taxes.

Section 253, act Aug. 29, 1935, ch. 813, §13, 49 Stat. 977, related to separability of provisions.

§§ 261 to 273. Omitted

CODIFICATION

Sections 261 to 273 were omitted pursuant to section 4 of act Feb. 10, 1939, ch. 2, 53 Stat. 1, which provided that all laws or parts of laws codified into the Internal Revenue Code of 1939, enacted by act Feb. 10, 1939, to the extent they related exclusively to internal revenue laws, were repealed. The Internal Revenue Code of 1939 was generally repealed by section 7851 of act Aug. 16, 1954, ch. 736, 68A Stat. 919 (section 7851 of Title 26, Internal Revenue Code), which act enacted the Internal Revenue Code of 1954 [now 1986]. See section 7807 of Title 26, relating to applicability of rules in effect upon the enactment of the Internal Revenue Code of 1986.

Section 261, acts June 29, 1937, ch. 405, §1, 50 Stat. 435; Aug. 13, 1940, ch. 664, §§1, 3, 54 Stat. 785, 786, defined terms for purposes of this subchapter.

Section 262, act June 29, 1937, ch. 405, §2, 50 Stat. 437, related to income tax on employees.

Section 263, act June 29, 1937, ch. 405, §3, 50 Stat. 437, related to excise tax on employers.

Section 264, act June 29, 1937, ch. 405, §4, 50 Stat. 438, related to refunds and deficiencies.

Section 265, act June 29, 1937, ch. 405, §5, 50 Stat. 438, related to income tax on employee representatives.

Section 266, act June 29, 1937, ch. 405, §6, 50 Stat. 439, related to deductibility from regular income tax.

Section 267, act June 29, 1937, ch. 405, §7, 50 Stat. 439, related to collection and payment of taxes.

Section 268, act June 29, 1937, ch. 405, §8, 50 Stat. 439, related to court jurisdiction.

Section 269, act June 29, 1937, ch. 405, §9, 50 Stat. 439, related to Social Security Act.

Section 270, act June 29, 1937, ch. 405, §10, 50 Stat. 440, related to separability of provisions.

Section 271, act June 29, 1937, ch. 405, §11, 50 Stat. 440, related to repeals.

Section 272, act June 29, 1937, ch. 405, §12, 50 Stat. 440, related to rules and regulations.

Section 273, act June 29, 1937, ch. 405, §13, 50 Stat. 440, related to short title of this subchapter.

For provisions formerly set out in this subchapter which were covered by sections of the Internal Revenue Code of 1939, see the sections of the Internal Revenue Code of 1986, Title 26, Internal Revenue Code, indicated in the following table:

Omitted sections	I.R.C. 1939	I.R.C. 1986
261 (as amended Aug. 13, 1940, ch. 664, §§1, 3, 54 Stat. 785, 786).	1532	3231, 7701.
262	1500, 1501	3201, 3202, 6205(a)(1), 6413(a)(1), 3221, 6205(a)(1), 6413(a)(1).
263	1520, 1521	6205(b), 6413(b), 3211, 3212, 3502, 3501, 3503, 6011(a), 6071, 6081(a), 6091(a), 6151(a), 6313, 6601(a), (f)(1).
264	1502, 1522	
265	1510, 1511	
266	1503, 1508, 1512	
267	1422, 1530, 1531, 1536	

Omitted sections	I.R.C. 1939	I.R.C. 1986
268	1534	3232.
269	1426(b)(9), (10), 1428	3121(b)(9), (10), 3124, 7511.
270	3802	
271		
272	1535	7805(a), (c).
273		

COMPENSATION FROM LOCAL DIVISION OF RAILWAY-LABOR-ORGANIZATION EMPLOYER TAX—UNPAID BEFORE JULY 1, 1940

Act Oct. 10, 1940, ch. 842, §27(b), 54 Stat. 1101, provided that, for the purpose of determining the amount of taxes under sections 262(a) and 263(a) of this title, compensation earned in the service of a local lodge or division of a railway-labor-organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3 and the taxes thereon under such sections are not paid before July 1, 1940.

CHAPTER 11—RAILROAD UNEMPLOYMENT INSURANCE

Sec.	Definitions.
351.	Benefits.
352.	(a) Days for which benefits payable; determination of amount.
	(b) Time of payments.
	(c) Maximum number of days for benefits.
	(d) Overpayment of benefits; recovery; liability of officers.
	(e) Assignment, taxation, garnishment, attachment, etc., of benefits.
	(f) Effect of payment of benefits for remunerable period; payment of surplus remuneration to Board.
	(g) Payment of accrued benefits upon death.
353.	Qualifying condition.
354.	Disqualifying conditions.
	(a-1) Day of unemployment or day of sickness.
	(a-2) Day of unemployment.
	(b) Participation, interest, or financial assistance in labor dispute.
	(c) Unsuitable work.
	(d) Factors in determination of suitable work.
	(e) Voluntarily leaving unsuitable work.
355.	Claims for benefits.
	(a) Publication of Board's regulations.
	(b) Findings, hearings, investigations, etc., by Board.
	(c) Hearing and review of decisions on claims.
	(d) Decisions of reviewing bodies; review and finality.
	(e) Application of rules of evidence in law and equity; notice of findings.
	(f) Review of final decision of Board by Courts of Appeals; costs.
	(g) Finality of Board decisions.
	(h) Benefits payable prior to final decision of Board.
	(i) Fees for presenting claims; penalties.
355a.	Acceptance of claims for benefits.
356.	Returns of compensation; conclusiveness; failure to make.
357.	Free transportation.
358.	Contributions.
	(a) Employer contribution.
	(b) Employee representative contribution.
	(c) Board proclamation of balance.
	(d) Notifications by Board.
	(e) Information to verify accuracy to be made available.